

BEFORE THE STATE BOARD OF EQUALIZATION
ASSESSMENT APPEALS COMMISSION

Appeal of:

MELVIN EUGENE HACKER)	
Map 054-14-0, Parcel 1.00)	Davidson
Residential Property)	County
Tax Years 2005-2006)	

FINAL DECISION AND ORDER

Statement of the case

This is an appeal by the taxpayer from the initial decision and order of the administrative judge who affirmed the assessment by the Davidson County Board of Equalization as follows:

Land value	Improvement value	Total value	Assessment
\$150,000	\$286,700	\$436,700	\$109,175

The appeal was heard in Nashville on October 25, 2006 before Commission members Stokes (presiding), Gilliam and White.¹ Mr. Hacker represented himself. Johnny Anderson and Dean Lewis appeared on behalf of the assessor. By agreement of the parties, the appeal was amended to include tax year 2006 as well as 2005.

Findings of fact and conclusions of law

The subject lakefront property is a single family residence located at 203 Rolling Mill Road in Old Hickory. The taxpayer contended that the property should be valued at \$385,000. The comparable sales analysis presented by the representatives of the assessor indicated a value of \$456,000, although the assessor did not seek to increase the \$436,700 value adopted by the administrative judge.

We find that the taxpayer's data contains some inaccuracies and that the taxpayer's analysis does not sufficiently adjust for relevant differences between comparable sales and the subject property. Further, the taxpayer's equalization argument is not supported by our precedent decisions, as cited in the initial decision and order of the administrative judge.

The assessor's comparable sales analysis includes nearby residences, many of which are also lakefront properties. The assessor's representative explained that the differences in land values among the comparables were primarily attributable to lake accessibility. We find that the assessor's methodology yields a result more representative of the market value of the subject property because it correctly adjusts for differences in size, quality of construction, depreciation, land value, and other relevant influences on value. Even if we were to rely only on

¹ Mr. Gilliam sat as a designated alternate for an absent member, pursuant to Tenn. Code Ann. §4-5-302.

one of lowest value per square foot comparables, the adjusted indicated value for the subject property would still exceed the value adopted by the administrative judge.

In these proceedings the law imposes the burden of proof on the party seeking to change the *status quo*. When this burden has not been met, the *status quo* must be affirmed.

ORDER

It is therefore ORDERED, that the initial decision and order of the administrative judge is affirmed. This order is subject to:

1. Reconsideration by the Commission, in the Commission's discretion. Reconsideration must be requested in writing, stating specific grounds for relief and the request must be filed with the Executive Secretary of the State Board within fifteen (15) days from the date of this order.
2. Review by the State Board of Equalization, in the Board's discretion. This review must be requested in writing, state specific grounds for relief, and be filed with the Executive Secretary of the State Board within thirty (30) days from the date of this order.
3. Review by the Chancery Court of Davidson County. A petition must be filed within sixty (60) days from the date of the official assessment certificate which will be issued when this matter has become final.

Requests for stay of effectiveness will not be accepted.

DATED: Jan. 8, 2007

John Stiles
Presiding member

ATTEST:

Kelvin Jones
Executive Secretary

cc: Mr. Melvin Eugene Hacker
Ms. Jo Ann North, Assessor